

1 HONORABLE RONALD B. LEIGHTON  
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10 UNITED STATES DISTRICT COURT  
11 WESTERN DISTRICT OF WASHINGTON  
12 AT TACOMA

13 UNITED STATES OF AMERICA,  
14 Plaintiff,

15 v.  
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DAVID CARROLL STEPHENSON, et al.,  
17 Defendants.

Case No. C03-5712RBL

ORDER

18 THIS MATTER comes on before the above-entitled Court upon Defendant's Motion to Vacate  
19 Permanent Injunction pursuant to Fed. R. Civ. P. 60(b). [Dkt. #131] Having considered the entirety of the  
records and file herein, the Court finds and rules as follows:

20 On July 30, 2004 this Court entered a permanent injunction enjoining the defendant from “[o]rganizing,  
21 promoting, marketing, or selling any abusive tax shelter, plan or arrangement that incites taxpayers to attempt  
22 to violate the internal revenue laws” and to engage in any other conduct which violates I.R.C. §§6700-01.  
23 Continuously throughout this litigation and in his criminal case, *United States v. David Carroll Stephenson*,  
24 CR05-5158RBL, Stephenson raised the same frivolous arguments that he raises here by way of a motion under  
25 Fed. R. Civ. P. 60(b)(4), *i.e.*, that this judgment is void because the Court lacks jurisdiction. The Court has  
26 on many occasions rejected these and similar arguments and it does so again.

1 Defendant's Motion to Vacate Permanent Injunction [Dkt. #131] is **DENIED**. The Court will not  
2 entertain any motions for reconsideration of this Order nor will the Court accept nor docket any further filings  
3 by Stephenson, or anyone purporting to act on his behalf, in this long since closed case.

## **IT IS SO ORDERED.**

Dated this 22<sup>nd</sup> day of September, 2008.

Ronald B. Leighton  
RONALD B. LEIGHTON  
UNITED STATES DISTRICT JUDGE